

## CLAIMS

1. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
5 acquiring R&D cost in a first specified period and gross  
operating profit in a second specified period of a specified  
enterprise from a management-finance database containing  
management-finance information of enterprises;

R&D cost ratio calculation means for calculating R&D cost  
10 ratio through dividing said acquired R&D cost by the gross  
operating profit; and

output means for outputting said calculated R&D cost  
ratio to display means, printing means, recording medium, or  
another telecommunications device via a communication line.

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2. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
acquiring R&D cost in a first specified period and operating  
profit and R&D cost in a second specified period of a  
20 specified enterprise from a management-finance database  
containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating gross  
operating profit by adding said acquired operating profit and  
the R&D cost in the second specified period, and calculating  
25 R&D cost ratio by dividing said acquired R&D cost by the gross  
operating profit; and

output means for outputting said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

5 3. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period, and acquiring sales profit, R&D cost included in manufacturing cost, administrative expenses and R&D cost included in the  
10 administrative expenses in a second specified period, of a specified enterprise, from a management-finance database containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating gross operating profit by subtracting the administrative expenses  
15 from a value obtained by adding said acquired sales profit, the R&D cost included in the manufacturing cost and the R&D cost included in the administrative expenses in the second specified period, and calculating R&D cost ratio through dividing said acquired R&D cost by said calculated gross  
20 operating profit; and

output means for outputting said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

25 4. An enterprise evaluation device, comprising:

management-finance information acquisition means for

acquiring R&D cost in a first specified period, and total assets in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

5           R&D cost ratio calculation means for calculating R&D cost ratio through dividing said acquired R&D cost by the total assets; and

            output means for outputting said calculated R&D cost ratio to display means, printing means, recording medium, or  
10 another telecommunications device via a communication line.

5.       An enterprise evaluation device, comprising:

            management-finance information acquisition means for acquiring R&D cost in a first specified period and sales  
15 volume, value added amount, gross operating profit or total assets in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

            R&D cost ratio calculation means for calculating index of  
20 R&D cost ratio  $\alpha$  obtained by dividing said acquired R&D cost by the sales volume, index of R&D cost ratio  $\beta$  obtained by dividing said acquired R&D cost by the value added amount, index of R&D cost ratio  $\gamma$  by dividing said acquired R&D cost by the gross operating profit, or index of R&D cost ratio  $\delta$   
25 obtained by dividing said acquired R&D cost by the total assets for a plurality of enterprises;

display data generation means for generating display data for displaying, index by index and enterprise by enterprise, the calculated index of R&D cost ratio of said plurality of enterprises; and

5        output means for outputting said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

6.     An enterprise evaluation device, comprising:

10       management-finance information acquisition means for acquiring R&D cost in a first specified period and value added amount and market value added in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

15       R&D cost ratio calculation means for calculating R&D cost ratio by dividing said acquired R&D cost by the value added amount;

20       display data generation means for generating display data for associating and displaying said calculated R&D cost ratio and said acquired market value added; and

      output means for outputting said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

25     7.     An enterprise evaluation device, comprising:

      management-finance information acquisition means for

acquiring R&D cost in a first specified period and gross  
operating profit and market value added in a second specified  
period of a specified enterprise from a management-finance  
database containing management-finance information of  
5 enterprises;

R&D cost ratio calculation means for calculating R&D cost  
ratio by dividing said acquired R&D cost by the gross  
operating profit;

display data generation means for generating display data  
10 for associating and displaying said calculated R&D cost ratio  
and said acquired market value added; and

output means for outputting said display data to display  
means, printing means, recording medium, or another  
telecommunications device via a communication line.

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8. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
acquiring expected enterprise value profit, financial assets,  
return on financial assets, tangible fixed assets and return  
20 on tangible fixed assets of a specified enterprise from a  
management-finance database containing management-finance  
information of enterprises;

expected intellectual property profit calculation means  
for calculating expected intellectual property profit by  
25 subtracting, from the expected enterprise value profit, a  
value obtained by adding a value obtained by multiplying said

acquired financial assets with the return on financial assets and a value obtained by multiplying the tangible fixed assets with the return on tangible assets; and

output means for outputting said calculated expected intellectual property profit to display means, printing means, recording medium, or another telecommunications device via a communication line.

9. An enterprise evaluation device, comprising:

10 management-finance information acquisition means for acquiring fixed liabilities, return on fixed liabilities, total market value, return on total market value, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from  
15 a management-finance database containing management-finance information of enterprises;

expected intellectual property profit calculation means for calculating expected intellectual property profit by subtracting a value, obtained by multiplying the financial  
20 assets with the return on financial assets and a value obtained by multiplying the tangible fixed assets with the return on tangible assets, from a value obtained by adding a value obtained by multiplying said acquired fixed liabilities with the return on fixed liabilities and a value obtained by  
25 multiplying the total market value with the return on total market value; and

output means for outputting said calculated expected intellectual property profit to display means, printing means, recording medium, or another telecommunications device via a communication line.

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10. An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an  
10 enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; output means for outputting the R&D cost ratio to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D  
15 cost ratio calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period and gross operating profit in a second  
20 specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate the R&D cost ratio by dividing said  
25 acquired R&D cost by the gross operating profit; and

a function for causing said output means to output said



calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

- 5 11. An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio  
10 calculation means for calculating R&D cost ratio; output means for outputting the R&D cost ratio to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D cost ratio calculation means and output means,  
15 wherein said information processing means realizes:  
a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period and operating profit and R&D cost in a second specified period of a specified enterprise from the  
20 management-finance database containing management-finance information of enterprises;  
a function for causing said R&D cost ratio calculation means to calculate gross operating profit by adding said acquired operating profit and the R&D cost in the second  
25 specified period, and calculate the R&D cost ratio by dividing said acquired R&D cost by the gross operating profit; and



a function for causing said output means to output said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

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12. An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an  
10 enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; output means for outputting the R&D cost ratio to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D  
15 cost ratio calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period, and acquire sales profit, R&D cost included  
20 in manufacturing cost, administrative expenses and R&D cost included in the administrative expenses in a second specified period, of a specified enterprise, from the management-finance database containing management-finance information of enterprises;

25 a function for causing said R&D cost ratio calculation means to calculate gross operating profit by subtracting the

administrative expenses from a value obtained by adding said  
acquired sales profit, the R&D cost included in the  
manufacturing cost and the R&D cost included in the  
administrative expenses in the second specified period, and  
5 calculate the R&D cost ratio through dividing said acquired  
R&D cost by said calculated gross operating profit; and  
a function for causing said output means to output said  
calculated R&D cost ratio to display means, printing means,  
recording medium, or another telecommunications device via a  
10 communication line.

13. An enterprise evaluation program to be executed by  
information processing means of an enterprise evaluation  
device comprising: management-finance information acquisition  
15 means for acquiring management-finance information of an  
enterprise from a management-finance database; R&D cost ratio  
calculation means for calculating R&D cost ratio; output means  
for outputting the R&D cost ratio to display means or the  
like; and information processing means capable of controlling  
20 said management-finance information acquisition means, R&D  
cost ratio calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance  
information acquisition means to acquire R&D cost in a first  
25 specified period, and total assets in a second specified  
period of a specified enterprise from the management-finance

database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate the R&D cost ratio through dividing said  
5 acquired R&D cost by the total assets; and

a function for causing said output means to output said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

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14. An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an  
15 enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; display data generation means for generating display data; output means for outputting the display data to display means or the like; and information processing means capable of controlling said  
20 management-finance information acquisition means, R&D cost ratio calculation means, display data generation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance

25 information acquisition means to acquire R&D cost in a first specified period and sales volume, value added amount, gross

operating profit or total assets in a second specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation

5 means to calculate index of R&D cost ratio  $\alpha$  obtained by dividing said acquired R&D cost by the sales volume, index of R&D cost ratio  $\beta$  obtained by dividing said acquired R&D cost by the value added amount, index of R&D cost ratio  $\gamma$  by dividing said acquired R&D cost by the gross operating profit,  
10 or index of R&D cost ratio  $\delta$  obtained by dividing said acquired R&D cost by the total assets for a plurality of enterprises;

a function for causing said display data generation means to generate display data for displaying, index by index and  
15 enterprise by enterprise, the calculated index of R&D cost ratio of said plurality of enterprises; and

a function for causing said output means to output said display data to display means, printing means, recording medium, or another telecommunications device via a  
20 communication line.

15. An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition  
25 means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio

calculation means for calculating R&D cost ratio; display data generation means for generating display data; output means for outputting the display data to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D cost ratio calculation means, display data generation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance

information acquisition means to acquire R&D cost in a first specified period and value added amount and market value added in a second specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate the R&D cost ratio by dividing said acquired R&D cost by the value added amount;

a function for causing said display data generation means to generate display data for associating and displaying said calculated R&D cost ratio and said acquired market value added; and

a function for causing said output means to output said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

16. An enterprise evaluation program to be executed by  
information processing means of an enterprise evaluation  
device comprising: management-finance information acquisition  
means for acquiring management-finance information of an  
5 enterprise from a management-finance database; R&D cost ratio  
calculation means for calculating R&D cost ratio; display data  
generation means for generating display data; output means for  
outputting the display data to display means or the like; and  
information processing means capable of controlling said  
10 management-finance information acquisition means, R&D cost  
ratio calculation means, display data generation means and  
output means,

wherein said information processing means realizes:

a function for causing said management-finance  
15 information acquisition means to acquire R&D cost in a first  
specified period and gross operating profit and market value  
added in a second specified period of a specified enterprise  
from the management-finance database containing management-  
finance information of enterprises;

20 a function for causing said R&D cost ratio calculation  
means to calculate the R&D cost ratio by dividing said  
acquired R&D cost by the gross operating profit;

a function for causing said display data generation means  
to generate display data for associating and displaying said  
25 calculated R&D cost ratio and said acquired market value  
added; and

a function for causing said output means to output said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

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17. An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an  
10 enterprise from a management-finance database; expected intellectual property profit calculation means for calculating expected intellectual property profit; output means for outputting the expected intellectual property profit to display means or the like; and information processing means  
15 capable of controlling said management-finance information acquisition means, expected intellectual property profit calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance  
20 information acquisition means to acquire expected enterprise value profit, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

25 a function for causing said expected intellectual property profit calculation means to calculate the expected



intellectual property profit by subtracting, from the expected enterprise value profit, a value obtained by adding a value obtained by multiplying said acquired financial assets with the return on financial assets and a value obtained by multiplying the tangible fixed assets with the return on tangible assets; and

a function for causing said output means to output said calculated expected intellectual property profit to display means, printing means, recording medium, or another telecommunications device via a communication line.

18. An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; expected intellectual property profit calculation means for calculating expected intellectual property profit; output means for outputting the expected intellectual property profit to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, expected intellectual property profit calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire fixed liabilities,

return on fixed liabilities, total market value, return on  
total market value, financial assets, return on financial  
assets, tangible fixed assets and return on tangible fixed  
assets of a specified enterprise from the management-finance  
5 database containing management-finance information of  
enterprises;

a function for causing said expected intellectual  
property profit calculation means to calculate the expected  
intellectual property profit by subtracting a value, obtained  
10 by multiplying the financial assets with the return on  
financial assets and a value obtained by multiplying the  
tangible fixed assets with the return on tangible assets, from  
a value obtained by adding a value obtained by multiplying  
said acquired fixed liabilities with the return on fixed  
15 liabilities and a value obtained by multiplying the total  
market value with the return on total market value; and

a function for causing said output means to output said  
calculated expected intellectual property profit to display  
means, printing means, recording medium, or another  
20 telecommunications device via a communication line.